

are now in the same state and condition in which they were at the time of Importation into this Province ; that no part thereof hath been landed since the entry and report thereof as aforesaid ; and that the same or any part thereof are not to be landed in any part of this Province, to the best of my knowledge and belief. So help me GOD.

*And further*, That the owner or consignee of the same articles shall at the same time make and subscribe an affidavit (to be indorsed upon the said affidavit of the said Master) before the said Treasurer or one of his deputies, stating that he is the owner or consignee of such articles, and that the contents of such affidavit so made by the said Master are just and true, according to the best of his knowledge and belief.

Owner or consignee to make affidavit.

X. *And be it further enacted*, That if at any time it shall be found that all or any of the articles so reported for Exportation, have been landed contrary to the provisions of this Act, every ship or vessel in which the same were imported, together with all and every of such articles shall be forfeited, and shall and may be seized and prosecuted to condemnation, and the proceeds thereof applied in the manner herein before mentioned.

Articles reported for exportation being landed contrary to this Act, vessel and goods to be forfeited.

XI. *And be it further enacted*, That if at any time within One year after the report so made of the articles intended to be exported in the same bottom in which they were imported, it shall be discovered that any of those articles have been fraudulently landed in any part of this Province, the owner or consignee of such articles and the Master or owner of such ship or vessel shall severally forfeit and pay the sum of *One hundred Pounds* for each offence, to be recovered by information to be made and filed by his Majesty's Attorney General, in manner as before mentioned and applied, (after deducting the costs and charges) one half to the Informer and the other half to be paid into the hands of the Treasurer of the Province for the use thereof.

If discovered within one year, that articles reported for exportation have been fraudulently landed, the owner or consignee and master or owner of the ship to forfeit £100 each.

How recovered and applied.

XII. *And be it further enacted*, That upon the following dutiable articles which shall be imported into this Province after the commencement of this Act, and upon which the rates and duties herein before imposed have been paid or secured to be paid as aforesaid, there shall be allowed upon Exportation of the same the following drawback, to wit: For every gallon of Rum, *six pence half penny* ; for every gallon of Wine, Brandy or Gin, *eight pence* ; and for every hundred weight of Brown Sugar, *two shillings*.—*Provided always*, that one hundred gallons or more of Liquor, in the original package or cask, or ten hundred weight or more of Brown Sugar are exported in one ship or vessel at one time ; and also that the same be exported within Six Months from the time of the Importation thereof.

Drawback allowed upon articles exported.

Provido.

XIII. *And be it further enacted*, That the drawbacks herein before allowed, shall be paid by the Treasurer or one of his Deputies as aforesaid, to the Owner or Importer thereof, out of the Monies arising from the duties on the same articles so exported when the same Monies shall be received and not before. *Provided always*, that previous to any part of such drawback being paid, the Owner or Importer of such articles shall at the time of exporting the same, make and subscribe the following Oath before the Treasurer or one of his-deputies, to wit :—

Drawback to be paid out of the duties on the articles exported.

Provido.